

Tax Mapping Based on Klassen Typology: A Case Study of Central Lombok

Eka Agustiani¹, Endang Astuti², Vina Aprianti³

^{1,2,3}Universitas Mataram

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ABSTRACT

This research aims to analyze the potential for regional tax revenue in increasing Regional Original Income (PAD) in Central Lombok Regency in 2017-2023. This study uses a quantitative descriptive approach. The data analysis technique in this study is the analysis of regional tax revenue reports using the Klassen Typology method. The results of the study show that by using the Klassen Typology method, the types of taxes included in the Prime/Leading sector are Taxes, namely hotel tax, restaurant tax, advertising tax, street lighting tax, parking tax, Rural and Urban Land and Building Tax and Land and Rock Acquisition Tax. The types of taxes included in the Potential sector are Non-Metallic Mineral and Rock taxes. The types of taxes included in the Developing sector are entertainment tax and groundwater tax. Then the type of tax included in the Underdeveloped sector is the Swallow's Nest Tax.

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Corresponding Author:

Name: Eka Agustiani

Institution: Universitas Mataram, Jl. Majapahit No. 62, Nusa Tenggara Barat, Indonesia

E-mail: ekaagustiani27@gmail.com

1. INTRODUCTION

Indonesia is one of the countries implementing a regional autonomy policy, which grants local governments the freedom to govern their own regions. Through this policy, the central government hopes to make regions more independent, reduce their dependence on the central government for development, and enable them to manage regional finances effectively, efficiently, and responsibly [1].

According to the Ministry of Finance, Regional Original Income (PAD) is income received by a region that is collected based on regional regulations in accordance with statutory regulations. According to Law No. 23 of 2014 of the Republic of Indonesia concerning Regional Government, regional

original income can be sourced from regional taxes, regional levies, the results of managing separated regional assets, and derived from legitimate Regional Original Income (PAD).[2]. These four components of PAD are expected to make a positive contribution to increasing PAD.

Suhendiin Abdul Manan & Siti Sriningsih said that the higher role of PAD in regional income is a reflection of the success of efforts or the level of regional capacity in financing government administration and development [3]. Therefore, regional governments must be able to increase the role and contribution of PAD optimally, namely by exploring and managing potential PAD sources so that development activities in the region can be realized. To be able to increase

PAD revenue, regional governments must know or calculate the real or actual potential of their regional PAD, use and implement systems and procedures for collecting PAD sources that are appropriate and appropriate to the situation and conditions of their region.

According to Rusdana in Yulianda et al., defines that potential is the power or ability to generate regional revenue and the ability to be received in a 100% state [4]. To obtain or obtain it requires certain efforts, because the potential is still hidden in nature, it is necessary to examine the amount of existing revenue potential. Calculating potential is important, because no matter how good the system and procedures in collecting PAD sources implemented by the regional government, if the potential is not determined properly, the realization of PAD revenue will also be low.

Central Lombok Regency, as one of the regencies in West Nusa Tenggara, is a regency designated as the center for the development of a Special Economic Zone (KEK) since the issuance of Government

Regulation No. 52 of 2014, which focuses on tourism. The establishment of this KEK is expected to accelerate economic development in Central Lombok Regency, West Nusa Tenggara Province, as well as to support the acceleration and expansion of Indonesia's economic development. The local government, namely Central Lombok Regency, has potential both in terms of natural resources and human resources. Of course, from this potential, potential regional tax revenues are created, including hotel taxes, restaurant taxes, entertainment taxes, advertising taxes, street lighting taxes, non-metallic mineral and rock taxes, parking taxes, groundwater taxes, swallow's nest taxes, rural and urban land and building taxes, and land and building acquisition tax. From all these regional tax components, of course, there is potential for regional original income in East Lombok Regency sourced from taxes.

The following is the realization of regional tax revenue of the Central Lombok Regency government for 2017-2023.

Table 1.1 Realization of Regional Tax Revenue of the Central Lombok Regency Government 2017-2023

Year	Target	Realization
2017	53.901.083.054.01	61.401.083.054.01
2018	59,774,538,834,50	67,423,937,254,50
2019	78,480,915,000.00	77.650.264.291.17
2020	61,855,543,137,50	55,498,799,502,42
2021	78,130,219,700.00	66,526,039,370.55
2022	190.144.753.248.00	117.205.990.172.47
2023	206,993,273,731,00	147.240.146.529.07

Source: Regional Revenue Agency of Central Lombok Regency

Based on Table 1.1 regarding the Realization of Regional Tax Revenue of the Central Lombok Regency Government for 2017-2023, the realization of regional taxes shows an increase from year to year, except in 2020, where there was a decline. When viewed from the target and realization of regional taxes as a whole from year to year, it has not reached 100% of the target or has not been able to provide optimal realization.

Except in 2017 and 2018, the realization exceeded the target or budgeted. Although regional taxes have a significant contribution to Regional Original Revenue (PAD), the realization of regional tax revenue in Central Lombok Regency remains far from its true potential. Various obstacles such as the lack of accurate tax potential data, low public awareness of tax obligations, and a suboptimal tax management system are the

main obstacles to increasing PAD. Furthermore, the limited studies that map regional tax potential in detail make it difficult for the regional government to make effective data-based policies. This issue is increasingly relevant given the need for Central Lombok Regency to increase regional revenue to support infrastructure development and public services. Therefore, it is necessary to conduct further optimization analysis related to the potential of regional taxes owned by evaluating the problems that have occurred so far so that it can calculate the potential of regional taxes owned and determine strategies in managing regional taxes so as to obtain maximum results.

To conduct the mapping analysis, Klassen typology analysis was used. Klassen typology analysis is a grouping of sectors by looking at the growth and contribution of certain sectors to a region's income [5]. The purpose of using Klassen typology analysis is to map regional taxes sectorally into four categories: prime sectors, potential sectors, developing sectors, and underdeveloped sectors.

Based on the description above, the researcher is interested in conducting research with the title "Tax Mapping Based on Klassen Typology: Case Study of Central Lombok".

2. LITERATURE REVIEW (11 PT)

2.1. Agency Theory

The concept of agency theory is a contractual relationship between a principal (contractor) and an agent (contractee). Agency theory, in the context of regional finance, explains the relationship between local governments (as agents) and the community or stakeholders (as principals). Principals expect agents to manage regional finances, including tax collection and budget allocation, to achieve public welfare and maximize benefits for the community.

2.2. Regional Original Income (PAD)

Regional Original Income (PAD) is regional revenue obtained from sources within its own region which is collected based on regional regulations in accordance with applicable laws and regulations [6]. Sources of Regional Original Income (PAD) in Law of the Republic of Indonesia Number 23 of 2014 concerning Government consist of regional taxes, regional levies, results of management of separated regional assets, and other legitimate PAD.

2.3. Regional Taxes

In general, taxes are levies imposed by the state, based on the law, their implementation can be enforced and the government does not provide any direct compensation to taxpayers.[7]. According to Law No. 18 of 1997 concerning Regional Taxes and Regional Retributions as amended by Law No. 34 of 2000 and most recently amended by Law No. 28 of 2009, what is meant by regional tax is "Regional Tax" hereinafter referred to as tax, which is a mandatory contribution to the region owed by individuals or bodies that is mandatory based on the Law without receiving direct compensation and is used for regional needs for the greatest prosperity of the people.

2.4. Mapping

In terms of regional taxes, according to [8], mapping is the activity of obtaining, collecting, completing, and administering regional tax data, which is then entered into a formula to identify, analyze, and group potential tax sources in a particular region. The purpose of this mapping is to help regional governments understand the various existing tax revenue sources, assess their potential, and optimize their management. This can improve taxpayer compliance in paying their

obligations, and the government can plan more effective strategies to increase Regional Original Income (PAD) and ensure more efficient regional tax management.

2.5. Class Typology Concept

Klassen Typology Analysis is a technique for grouping sources by looking at the growth and contribution of a particular sector to a region's total revenue [9]. Klassen Typology: A sector can be grouped into four categories, namely:

1. Prime Deposit, A sector is categorized as prime if the sector has high growth and its contribution to total regional tax revenue is large.
2. Potential Sector, is a sector that also provides a high contribution to total regional tax revenue but the growth of this sector is slow and tends to decline.
3. Developing Sector, is a sector that is experiencing growth, which is indicated by high growth but its contribution is still low.
4. Underdeveloped Sector, is a sector that is a regional weakness, indicated by slow growth and its contribution to total regional tax revenue is low.

According to [9], revenue potential analysis aims to determine the optimal revenue potential that can be realized. The revenue potential of one region varies from region to region due to demographic, economic, sociological, cultural, geomorphological, and environmental factors. The method used to determine potential and retribution is Klassen Typology

mapping. Based on the observed criteria, the regions can be divided into four quadrants:

1. Quadrant I (Has high potential and management ability)
2. Quadrant II (Has high potential but low management ability)
3. Quadrant III (Has low potential but has high management ability)
4. Quadrant IV (Has low potential and low management ability)

3. RESEARCH METHODS

The type of research used in this study is a quantitative approach with descriptive methods. The data collection methods used in this study are documentation and literature studies. The data used in this study is secondary data. According to [10] Secondary data is defined as data sources that do not provide data directly to the data collector, for example through other people or documents. The secondary data source in this study was obtained from BAPENDA (Regional Revenue Agency) of Central Lombok Regency.

The analysis used in this study is quantitative descriptive analysis using Klassen Typology as a data analysis tool as well as a data analysis procedure. Klassen Typology Analysis is a technique for grouping a sector by looking at the growth and contribution of a particular sector to total revenue [9]. This analysis is used to determine the source of regional taxes that will be included in the category of superior sources, potential sources, developing sources, and underdeveloped sources in total regional tax revenue for the Central Lombok Regency government.

Determining whether a sector falls into the prime, potential, developing or underdeveloped categories can be done using the following steps:

1. Calculating Regional Tax Revenue Growth

Regional tax growth is used to determine the growth rate of each type of regional tax in Central Lombok Regency in 2017-2023 using the following growth formula:

$$g_{Xi} = \frac{X_{it} - X_{i(t-1)}}{X_{i(t-1)}} \times 100\%$$

Where:

g_{Xi} : Growth of certain types of regional taxes

X_{it} : Amount of regional tax revenue in a certain year

$X_{it(t-1)}$: Regional tax revenue from the previous year.

2. Calculating Regional Tax Contribution to total regional taxes

The contribution of regional taxes to total regional tax revenue is used to determine the contribution of each type of regional tax. The formula used is as follows:

$$\text{Kontribusi} = \frac{\text{jumlah pajak daerah jenis tertentu}}{\text{Total seluruh pajak daerah}} \times 100\%$$

3. Class Typology Analysis

Table 3.1 Regional Tax Classification Typology Matrix

Growth Ratio	Proportion Ratio	
	$\frac{X_i}{\text{Rata} - \text{rata } X} > 1$	$\frac{X_i}{\text{Rata} - \text{rata } X} < 1$
$\frac{rPX_i}{rPX_{\text{total}}} > 1$	Prima	Develop
$\frac{rPX_i}{rPX_{\text{total}}} < 1$	Potential	Backward

Source: Directorate General of Fiscal Balance, Ministry of Finance

Information:

X_i : Certain types of regional taxes
 Average X : Average regional tax
 rPX_i : Growth in Regional Tax Revenue
 rPX_{total} : Total Growth of All Regional Tax Revenues

After knowing the categories of superior, potential, developing and underdeveloped sources, the next stage is to take a policy to create a map of regional tax potential seen from the ownership of potential

and the ability to manage regional tax potential which will be combined with the Klassen Typology Analysis, then the policy can be taken in the following table:

Table 3.2 Regional Potential Map

POTENTIAL

Tall	Quadrant I High potential, high management skills (promotion & expansion)	Quadrant II High potential, Low management ability (intensification)
Low	Quadrant III Low potential, High management ability (extensification/expansion) Tall	Quadrant IV Low potential, Low management ability (education & development) Low

MANAGEMENT ABILITY

Source: [9]

4. RESULTS AND DISCUSSION

4.1. Regional tax revenue of Central Lombok Regency 2017-2023

The recapitulation of regional tax revenues in East Lombok Regency for the 2019-2023 period is presented as follows:

Table 4.1 Regional Tax Revenue of Central Lombok Regency 2017-2023 (Billion)

Tax	Reception						
	2017	2018	2019	2020	2021	2022	2023
Hotel	6,534,455	7,774,955	9,600,602	3,367,321	2,295,788	15,221,218	31,017,043
Restaurant	6,955,875	8,042,665	10,571,961	5,061,542	6,153,217	14,784,634	26,121,087
Entertainment	119,040	162,739	255,353	90,594	2,681,144	13,062,621	8,813,025
Advertisement	552,277	552,277	1,043,450	857,868	1,486,869	1,649,875	2,474,103
Street Lighting	13,198,501	15,872,369	19,490,273	15,883,086	15,880,244	24,549,571	27,939,630
Parking	1,329,961	1,857,496	1,776,060	1,273,312	1,243,216	2,272,622	2,466,398
Groundwater	225,900	225,900	110,719	205,086	226,693	166,407	327,308
Swift's nest	10,000	10,000	16,250	13,750	13,250	13,750	18,000
Non-Metallic Minerals and Rocks	1,050,000	1,050,000	1,725,842	781,851	989,957	1,350,896	1,348,208
Total	20,875,073	21,710,078	17,014,321	10,542,013	13,543,548	16,201,176	17,149,230

Source: East Lombok Regional Revenue Agency

Central Lombok Regency's regional tax revenue data is obtained through revenue reports submitted to the Regional Revenue Agency. This aligns with the Regional Revenue Management Agency's primary duty and function, which is to assist the

Regent in carrying out supporting government affairs, particularly those supporting regional revenue management. This includes monitoring, evaluating, and reporting on the implementation of technical

support tasks in the area of regional revenue management.

4.2. Growth in regional tax revenues of Central Lombok Regency in 2017-2023

Regional tax growth analysis is used to determine the growth rate of each type of

regional tax from 2017 to 2023. The analysis of regional tax revenue growth in Central Lombok Regency from 2017 to 2023 can be analyzed using the following formula:

$$g_{Xi} = \frac{X_{it} - X_{i(t-1)}}{X_{i(t-1)}} \times 100\%$$

Table 4.2 Calculation of Regional Tax Growth in Central Lombok Regency for 2017-2023

Tax	Reception							Average
	2017	2018	2019	2020	2021	2022	2023	
Hotel	44.52%	18.98%	23.48%	-64.93%	-31.82%	563.01%	103.78%	77.00%
Restaurant	26.93%	15.62%	31.45%	-52.12%	21.57%	140.27%	76.68%	39.25%
Entertainment	33.69%	36.71%	56.91%	-64.52%	2859.49%	387.20%	-32.53%	364.48%
Advertisement	14.21%	0.00%	88.94%	-17.79%	73.32%	10.96%	49.96%	26.16%
Street Lighting	20.82%	20.26%	22.79%	-18.51%	-0.02%	54.59%	13.81%	16.12%
Parking	47.04%	39.67%	-4.38%	-28.31%	-2.36%	82.80%	8.53%	15.23%
Groundwater	78.44%	0.00%	-50.99%	85.23%	10.54%	-26.59%	96.69%	23.56%
Swift's nest	0.00%	0.00%	62.50%	-15.38%	-3.64%	3.77%	30.91%	8.68%
Non-Metallic Minerals and Rocks	0.00%	0.00%	64.37%	-54.70%	26.62%	36.46%	-0.20%	8.62%
Rural and Urban Land and Buildings	2.45%	4.00%	-21.63%	-38.04%	28.47%	19.62%	5.85%	15.27%
Land and Rock Acquisition Fee	122.11%	-3.64%	57.84%	8.58%	26.34%	26.90%	5.85%	28.42%
Total	390.21%	131.60%	331.28%	260.48%	3008.51%	1299.00%	359.31%	622.81%

Source: Processed data (2024)

Based on Table 4.2 above, we can see the results of the analysis of the regional tax growth rate in Central Lombok Regency from 2017 to 2023. In 2017, regional taxes showed positive growth, indicating an increase in revenue. In 2018, while almost all regional taxes showed positive growth, similar to 2017, only the Land and Rock Acquisition Tax showed negative growth. In 2019, several sectors showed quite positive results. However, several sectors showed negative growth, such as parking tax, groundwater tax, and land tax. Rural and Urban Land and Buildings.

In 2020, in contrast to regional tax revenues in previous years, almost all types of regional taxes showed negative growth or a decrease in revenue, only groundwater tax and land tax. Land and Rock Acquisition Taxes showed positive growth. This negative revenue was partly influenced by the COVID-19 pandemic that hit the world, particularly in Central Lombok Regency, which had a significant impact on the tax sector, particularly hotel tax, restaurant tax, entertainment tax, advertising tax, and parking tax, which experienced a sharp decline due to restrictions on social and

economic activities. In 2021, regional tax growth showed a significant recovery after the impact of the pandemic in the previous year. Central Lombok Regency began actively revitalizing its existing tax potential, as evidenced by the positive growth figures for most types of taxes. However, Hotel tax, Street Lighting tax, and Bird's Nest tax continued to show negative growth.

This positive trend continued into 2022, with strong growth in almost all regional tax sectors, particularly hotel tax, followed by restaurant tax, and entertainment tax. Only groundwater tax showed negative growth. Then, in 2023, regional tax growth remained quite high, reflecting a stabilization phase following a significant post-pandemic surge. However, entertainment tax experienced a decline in growth after a significant surge the previous year, and Non-

metallic Minerals and Rocks that show negative growth.

Regional tax revenue growth in Central Lombok Regency from 2017 to 2023 tended to fluctuate. This was influenced by non-technical factors, such as the unpredictable COVID-19 pandemic. Therefore, the Central Lombok Regency government must consistently strive to normalize tax revenues impacted by these factors and strive for optimal tax collection.

4.3. Contribution of regional tax revenue of Central Lombok Regency in 2017-2023

Furthermore, to find out the contribution of revenue per regional tax sector to the total regional tax revenue of East Lombok Regency from 2019 to 2023, this can be found out using the formula:

$$\text{Kontribusi pajak daerah} = \frac{\text{jumlah penerimaan pajak daerah jenis tertentu}}{\text{Total seluruh pajak daerah}} \times 100\%$$

The calculation results will be explained in the table below:

Table 4.3 Calculation of Regional Tax Contributions for Central Lombok Regency for 2017-2023

Tax	Reception							Average
	2017	2018	2019	2020	2021	2022	2023	
Hotel	10.28%	11.53%	12.36%	6.07%	3.45%	12.99%	20.67%	10.87%
Restaurant	11.37%	11.93%	13.61%	9.12%	9.25%	12.61%	17.83%	12.32%
Entertainment	0.19%	0.24%	0.33%	0.16%	4.03%	11.15%	6.02%	2.51%
Advertisement	0.90%	0.82%	1.34%	1.55%	2.24%	1.41%	1.69%	1.35%
Street Lighting	21.58%	23.54%	25.10%	28.62%	23.87%	20.95%	19.07%	23.60%
Parking	2.17%	2.75%	2.29%	2.29%	1.87%	1.94%	1.68%	2.15%
Groundwater	0.37%	0.34%	0.14%	0.37%	0.34%	0.14%	0.22%	0.28%
Swift's nest	0.02%	0.01%	0.02%	0.02%	0.02%	0.01%	0.01%	0.02%
Non-Metallic Minerals and Rocks	1.72%	1.56%	2.22%	1.41%	1.49%	1.15%	0.92%	1.70%
Rural and Urban Land and Buildings	34.14%	32.20%	21.91%	19.00%	20.36%	13.82%	11.71%	24.83%

Land and Rock Acquisition Fee	17.25%	15.08%	20.66%	31.39%	33.09%	23.83%	20.18%	20.37%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Source: Processed data (2024)

Based on Table 4.3 above, the calculation results of the contribution of each source of regional tax revenue to the total regional tax revenue listed can be seen. The analysis reveals that the contribution of most types of regional taxes in East Lombok Regency is quite good. From 2017 to 2023, the highest average contribution was from taxes. Rural and Urban Land and Buildings with an average contribution of 24.83%, and followed by tax Street lighting with an average contribution of 23.60%, tax Land and Rock Acquisition Tax with an average contribution of 20.37%, restaurant tax with an average contribution of 12.32%, hotel tax with an average contribution of 10.87%, entertainment tax with an average contribution of 2.51%, and parking tax with an average contribution of 2.15%. The average contribution since 2017 shows that these types of taxes can contribute optimally.

The tax sector that has the lowest average contribution is tax. Non-metallic Minerals and Rocks with an average

contribution of 1.70% and tax Advertising with an average contribution of 1.35%, and Groundwater tax and Swallow's Nest tax, which have an average contribution of under 1%. This shows that the amount of contribution provided by each source of regional tax revenue is highly dependent on the realization of each source of regional tax revenue generated, which also affects the total regional tax revenue as a whole. Thus, it can be said that, if the realization of each source of regional tax revenue increases, the total regional tax revenue generated will also increase.

4.4. Classifying the regional tax potential of Central Lombok Regency in 2017-2023 based on the Classification Typology

The results of the research on the regional tax potential of Central Lombok Regency in 2017-2023 are as follows:

Table 4.4 Classification of Regional Tax Potential of Central Lombok Regency in 2017-2023

Tax	Reception							Average
	2017	2018	2019	2020	2021	2022	2023	
Hotel	Prima	Prima	Prima	Potential	Potential	Prima	Prima	Prima
Restaurant	Prima	Prima	Prima	Potential	Prima	Prima	Prima	Prima
Entertainment	Develop	Develop	Develop	Backward	Prima	Prima	Potential	Develop
Advertisement	Develop	Backward	Prima	Potential	Prima	Prima	Prima	Prima
Street Lighting	Prima	Prima	Prima	Potential	Potential	Prima	Prima	Prima
Parking	Prima	Prima	Potential	Potential	Potential	Prima	Prima	Prima
Groundwater	Develop	Backward	Backward	Develop	Develop	Backward	Develop	Develop
Swift's nest	Backward	Backward	Develop	Backward	Backward	Develop	Develop	Backward
Non-Metallic Minerals and Rocks	Potential	Potential	Develop	Potential	Prima	Prima	Backward	Potential

Rural and Urban Land and Buildings	Prima	Prima	Potential	Potential	Prima	Prima	Prima	Prima
Land and Rock Acquisition Fee	Prima	Potential	Prima	Prima	Prima	Prima	Prima	Prima

Source: Processed data (2024)

On average, from 2019 to 2023, the types of taxes included in the prime category were hotel tax, restaurant tax, advertising tax, street lighting tax, parking tax, Rural and Urban Land and Building Tax, and Land and Rock Acquisition Tax. The types of taxes included in the potential tax category were Non-Metallic Minerals and Rocks Tax. The taxes included in the developing category were entertainment tax and groundwater tax. Then, the type of tax included in the underdeveloped tax category was the Swallow's Nest Tax.

Hotel tax, restaurant tax, advertising tax, street lighting tax, parking tax, Rural and Urban Land and Building Tax and Land and Rock Acquisition Tax are classified as prime taxes, indicating that these taxes have been collected optimally over the past five years. This indicates that hotel tax, restaurant tax, advertising tax, street lighting tax, parking tax, Rural and Urban Land and Building Tax and Land and Rock Acquisition Tax have been running well, so the government must monitor and regularly control them to prevent any issues that could reduce their average growth and average contribution.

Non-metallic Mineral and Rock Tax falls into the potential tax classification, meaning its average tax growth is low but its average contribution is high. Based on this, it is necessary to increase tax growth from this component. This improvement can be achieved by striving for optimal tax collection and routinely monitoring and controlling its potential tax revenue.

Entertainment tax and groundwater tax are classified as developing taxes,

meaning their average growth is high but their average contribution is low. Based on this, the government can take strategic steps to increase their contribution, such as evaluating tax policies, increasing public education and outreach, and optimizing tax oversight and collection. Furthermore, the Swallow's Nest Tax is classified as an underdeveloped tax. This means that Central Lombok Regency needs to maximize its growth and contribution to increase this type of tax.

Based on the tax classification results, the Central Lombok Regency government needs to take steps to increase tax revenue, particularly from regional taxes categorized as potential, developing, and underdeveloped. Furthermore, by understanding the category of each type of regional tax, the government can determine which taxes should be prioritized for development or optimal management.

4.5. Mapping the regional tax potential of Central Lombok Regency in 2017-2023 based on quadrants

After the regional tax potential of Central Lombok Regency has been classified into prime, potential, developing, and underdeveloped categories, the next step is to create a policy map of regional tax potential based on ownership of potential and the ability to manage regional tax potential combined with the use of Klassen Typology analysis. The mapping of regional tax potential can be seen in Table 4.5 below:

Table 4.5 Mapping of Regional Tax Potential in Central Lombok Regency Based on Quadrants

POTENTIAL		
Tall	Quadrant I High Potential, High Management Ability : 1. Hotel Tax 2. Restaurant Tax 3. Advertising Tax 4. Street Lighting Tax 5. Parking Tax 6. Rural and Urban Land and Building Tax 7. Land and Building Acquisition Tax	Quadrant II High Potential, Low Management Ability : 1. Tax Non-Metallic Minerals and Rocks
Low	Quadrant III Low Potential, High Management Ability : 1. Entertainment Tax 2. Groundwater Tax Tall	Quadrant IV Low Potential, Low Management Ability : 1. Bird's Nest Tax Low
MANAGEMENT ABILITY		

Based on Table 4.5 above, if seen from the ownership of potential and the ability to manage existing potential, it can be categorized as follows:

1. Quadrant I (Prime/Superior Category)

A sector is categorized as superior if it has a high growth rate and contributes significantly to regional taxes. Taxes classified as superior include hotel tax, restaurant tax, advertising tax, street lighting tax, parking tax, rural and urban land and building tax, and land and rock acquisition tax.

In this situation, the Central Lombok Regency government needs to maintain and sustain revenue sources. Furthermore, high management skills don't mean fully exploiting existing potential, leaving future generations without the opportunity to enjoy it.

2. Quadrant II (Potential Category)

The potential category is defined as a sector with a low growth rate and a high contribution to regional taxes. Taxes classified as potential are those on non-metallic minerals and rocks. This indicates that the

government has low potential but high management capacity. This is due to slow adjustments to the NJOP (Value-Taxable Property) and minimal regional development, resulting in insignificant taxable objects. Therefore, the government is expected to provide more resources, facilities, and infrastructure to further maximize potential.

3. Quadrant III (Developing Category)

The developing category is a category that is experiencing growth, indicated by a high growth rate but still low contribution. Taxes that fall into this classification The developing categories are entertainment tax and groundwater tax. The potential tax management strategies that the East Lombok Regency government can implement in this situation are:

- a) Intensification of tax revenue, namely the activity of optimizing the extraction of regional tax revenue from tax objects and subjects that have been recorded or registered.

- b) Improving human resource capacity in managing existing tax potential.

4. Quadrant IV (Retarded Category)

The underdeveloped category is a category that reflects a region's weaknesses, indicated by slow growth and low contribution to local revenue. The tax classified as underdeveloped is the Swallow's Nest Tax. The low tax revenue is due to a lack of valid data and information regarding business existence and activities, as well as suboptimal oversight and weak taxpayer awareness of reporting their businesses, which are significant obstacles. In this situation, the East Lombok Regency government needs to implement strategies to improve the quality of human resources through education and training programs so

that they have the capacity to optimally manage potential revenue.

5. CONCLUSION

Based on the discussion, the map of regional tax potential (Prime, Potential, Developing and Underdeveloped) can be concluded that taxes included in the Quadrant I (Prime/Superior) category are hotel tax, restaurant tax, advertising tax, street lighting tax, parking tax, Rural and Urban Land and Building Tax and Land and Rock Acquisition Tax. Taxes included in the Quadrant II (Potential) category are Non-Metallic Minerals and Rocks. Taxes included in the Quadrant III (Developing) category are Entertainment Tax and Groundwater Tax. Taxes included in the Quadrant IV (Underdeveloped) category are Swallow's Nest Taxes.

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